Exhibit A

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October 6, 2005

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VIA FACSIMILE #: (856) 482-7555 AND REGULAR MAIL

William B. Hildebrand, Esquire 1040 Kings Highway North, Suite 601 Cherry Hill, NJ 08034

RE: Toy v. Plumbers & Pipefitters Local Union No. 74 Pension Plan, et al.

Dear Mr. Hildebrand:

As you are aware, Judge Schiller transferred venue of this case to the District of Delaware pursuant to 28 U.S.C. § 1406(a) after finding that venue was improper in the Eastern District of Pennsylvania. Therefore, Delaware's Statute of Limitations will govern the ability of your client to maintain her action. In light of the fact that you have acknowledged that this case was commenced in the Eastern District of Pennsylvania in order to attempt to avoid the bar of the Delaware statute of limitations, it is quite clear that you are fully aware that the Delaware Statute of Limitations would bar the claim asserted for denial of benefits in this case.

In light of the above, we ask that the Plaintiff agree to voluntarily dismiss the action. If the Plaintiff refuses to dismiss the action, we will have no choice but to consider options including sanctions (including attorney's fees) under Rule 11 as well as use of ERISA's fee provisions.

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YOUNG CONAWAY STARGATT & TAYLOR, LLP William B. Hildebrand, Esquire October 6, 2005
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Please let me know whether the Plaintiff will agree to dismiss the action at this time. Should you have any questions regarding the above, please do not hesitate to contact me.

Very truly yours,

Curtis J. Crowther

cc: Timothy J. Snyder, Esquire

D. Fon Muttamara-Walker, Esquire

John M. Stull, Esquire (by fax: 654-0884)

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